



**Thomas A. Schweich**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the Eleventh Judicial Circuit, St. Charles County

|                                    |   |
|------------------------------------|---|
| Accounting Controls and Procedures | Due to coding errors in the court case management system, the court incorrectly assessed various fees for certain juvenile cases, which overstated the accounts receivable balance. Because the court did not actually collect monies on these cases, court personnel did not discover the erroneous fees, which have been assessed since 2005, until this audit. As of June 30, 2013, the court had corrected \$200,000 for the period of 2009 through June 2013. The Probate Division does not timely close mental health cases. At our request, office personnel reviewed all 26 open mental health cases and found that 25 of these cases should have been closed, including seven which should have been closed in 2010. |
| Law Library                        | The jury services supervisor serves as librarian of the law library, but her accounting duties are not adequately segregated or reviewed. Such segregation or review would reduce the risk of loss, theft, or misuse of funds going undetected.   |

In the areas audited, the overall performance of this entity was **Good**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.